

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the ^{23rd} February, 2021.

NOTIFICATION
(SALES TAX)

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S.R.O. (I) /2021.— In exercise of the powers conferred by sub-section (1) of section 4 read with sections 40 and 45A of the Federal Excise Act, 2005, and section 50 of the Sales Tax Act, 1990, read with section 3, sub-section (2) of section 6, sub-section (3) of section 7, section 8, clause (ii) of sub-section (2) of section 8B, section 9, clause (c) of sub-section (1) of and sub-sections (2A) and (3) of section 22, section 23, section 26, sections 48 and 66 thereof, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Sales Tax Rules, 2006, namely:—

In the aforesaid Rules, in rule 111A, the existing provision thereof shall be numbered as sub-rule (1) thereof and thereafter the following new sub-rule (2) shall be added, namely:—

“(2) The provisions of rules 210A to 210I of the Income Tax Rules, 2002 shall, *mutatis mutandis*, apply to Chapter XI of the Sales Tax Rules, 2006, for the purpose of recovery of sales tax arrears through bank account attachment.”.

[C.No. 3(13)ST-L&P/2017]


(Ali Mohammad)
Secretary (ST & FE-Policy)